

WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2003 Senate Bill 6

Senate Substitute Amendment 1

Memo published: October 9, 2003 Contact: Mary Offerdahl, Staff Attorney (266-2230)

Current law specifies certain exemptions from the general sales and use tax. [s. 77.54, Stats.]

Senate Substitute Amendment 1 to 2003 Senate Bill 6 adds to these an exemption for the gross receipts from the sale of and the storage, use, or other consumption of live game birds, and clay pigeons, that are sold to bird hunting preserves licensed under s. 169.19, Stats. This exemption first applies, retroactively, to sales made on January 1, 2003.

Legislative History

On September 25, 2003, the Senate Committee on Homeland Security, Veterans and Military Affairs and Government Reform introduced and recommended for adoption Senate Substitute Amendment 1 by a vote of Ayes, 5; Noes, 0, and recommended passage of the bill, as amended, by a vote of Ayes, 5; Noes, 0. On October 1, 2003, the Senate adopted Senate Substitute Amendment 1 by voice vote and passed the bill, as amended, by a vote of Ayes, 31; Noes, 2.

MO:rv;jal